

Exhibit B

In re: W.R. GRACE & CO., et al
OMNIBUS 4: EXHIBIT B - RECLASSIFY AND ALLOW CLAIMS

| | Creditor Name / Address | Claim Number | Total Claim Dollars* | Claim Class** | Modified Claim Amount* | Claim Class** | Reason For Modification |
|----------------|---|--------------|-------------------------|------------------|---------------------------|------------------|------------------------------|
| 1 | CHERCO SYSTEMS 1638 RYAN ST LAKE CHARLES LA 70601 | 1567 | \$3,291.31 | (P) | \$3,291.31 | (U) | NO BASIS FOR PRIORITY CLAIM. |
| 2 | FREE-FLOW PACKAGING INTL DBA FP INTL 1090 MILLS WAY REDWOOD CITY CA 94063 | 1209 | \$2,118.40 | (P) | \$2,118.40 | (U) | NO BASIS FOR PRIORITY CLAIM. |
| 3 | GLOBAL EQUIPMENT 120B SATELLITE BLVD SAWANEE GA 30024 | 659 | \$622.27 | (P) | \$622.27 | (U) | NO BASIS FOR PRIORITY CLAIM. |
| 4 | J HARVARD CO 3418 E MARDAN DR LONG GROVE IL 60047 | 1357 | \$894.25 | (P) | \$894.25 | (U) | NO BASIS FOR PRIORITY CLAIM. |
| 5 | KIMS RADIATOR & MFG CO INC 2615 LENA ST SULPHUR LA 70665-7439 | 1319 | \$3,424.32 | (S) | \$3,424.32 | (U) | NO BASIS FOR SECURED CLAIM. |
| 6 | LINATEX INC 1550 AIRPORT RD GALLATIN TN 37066 | 1266 | \$3,738.29 | (P) | \$3,738.29 | (U) | NO BASIS FOR PRIORITY CLAIM. |
| 7 | MOVABLE WOOD BUILDINGS CO 11804 HEMPSTEAD HWY HOUSTON TX 77092 | 1119 | \$1,764.48 | (S) | \$1,764.48 | (U) | NO BASIS FOR SECURED CLAIM. |
| 8 | US INTERNATIONAL SERVICES LTD 113 KRESSON-GIBBSBORO RD VOORHEES NJ 000008043 | 4497 | \$7,389.88 | (P) | \$7,389.88 | (U) | NO BASIS FOR PRIORITY CLAIM. |
| 9 | YORKE, JUDITH YORKE ENGINEERING 31726 RANCHO VIEJO RD STE 108 SAN JUAN CAPISTRANO CA 92675 | 2161 | \$4,515.15 | (P) | \$4,515.15 | (U) | NO BASIS FOR PRIORITY CLAIM. |
| totals: | | | \$5,188.80 | (S) | \$27,758.35 | (U) | |
| | | | \$22,569.55 | (P) | | | |

*Plus, in certain instances, additional contingencies, unliquidated amounts, interest, penalties and/or fees.

****(A) - Administrative**
(P) - Priority

(S) - Secured
(U) - Unsecured

Exhibit C

In re: W.R. GRACE & CO., et al
OMNIBUS 4: EXHIBIT C - RECLASSIFY, REDUCE & ALLOW CLAIMS

| | Creditor Name / Address | Claim Number | Total Claim Dollars* | Claim Class** | Modified Claim Amount* | Claim Class** | Reason For Modification |
|----------------|---|--------------|---------------------------------------|-------------------|---------------------------|------------------|--|
| 1 | CENTER ENTERPRISES INC DBA CENTRAL ELECT PO BOX 7567 HOUSTON TX 77270-7567 | 1503 | \$13,418.23 | (S) | \$9,896.36 | (U) | NO BASIS FOR SECURED CLAIM. PER CLAIMANT, THE AMOUNT FILED SHOULD READ \$9896.36. |
| 2 | CITY OF EL PASO C/O DAVID G AELVOET LINEBARGER HEARD GOGGAN ET AL 310 S ST MARYS TENTH FLOOR TOWER LIFE BLDG STE 1000 SAN ANTONIO TX 78205 | 63 | \$721.05 | (S) | \$245.32 | (U) | CLAIMED AMOUNT WAS ESTIMATE. NO BASIS FOR SECURED CLAIM. |
| 3 | GREENVILLE COUNTY TAX COLLECTOR 301 UNIVERSITY RDG STE 700 GREENVILLE SC 29601 | 2177 | \$42,191.16 | (S) | \$14,123.61 | (U) | NO BASIS FOR SECURED CLAIM. REDUCED AMOUNT RELATES TO A RESTAURANT PARCEL WHICH WAS SOLD IN 1992. |
| 4 | V & H EXCAVATING CO INC 113 N MAIN ST CROWN POINT IN 46307 | 1516 | \$108.75 \$2,356.96 | (P) (U) | \$2,349.55 | (U) | NO BASIS FOR PRIORITY AMOUNT. REDUCED FOR FINANCE CHARGES ON THREE INVOICES TOTALING \$116.16 (2588 FOR \$28.50, 2753 FOR \$53.10, AND 2766 FOR \$34.76). |
| 5 | XEROX CORPORATION LEGAL DEPT MS 1-2 ATTN: CATHY FLOWERS 800 CARILLON PKWY ST PETERSBURG FL 33716 | 711 | \$16,322.61 | (S) | \$4,961.52 | (U) | NO BASIS FOR SECURED CLAIM. THREE INVOICES FILED WITH THIS CLAIM ARE DUPLICATES ALSO INCLUDED ON CLAIM 391. |
| totals: | | | \$72,653.05 \$108.75 \$2,356.96 | (S) (P) (U) | \$31,576.36 | (U) | |

*Plus, in certain instances, additional contingencies, unliquidated amounts, interest, penalties and/or fees.

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Exhibit D

In re: W.R. GRACE & CO., et al
OMNIBUS 4: EXHIBIT D - REDUCE AND ALLOW CLAIMS

| | Creditor Name / Address | Claim Number | Total Claim Dollars | Claim Class** | Modified Claim Amount* | Claim Class** | Reason For Modification |
|----|---|--------------|------------------------|------------------|---------------------------|------------------|---|
| 1 | AGA GAS INC MEMBER OF THE LINDE GAS GROUP PO BOX 94737 CLEVELAND OH 44101-4737 | 752 | \$5,896.73 | (U) | \$1,893.49 | (U) | UNABLE TO VALIDATE THE REMAINDER OF CLAIM. REMAINING BALANCE IS NOT RECORDED IN BOOKS. REQUESTED INVOICES FROM CLAIMANT BUT DID NOT RECEIVE A RESPONSE. |
| 2 | ALABAMA POWER CO PO BOX 12465 BIRMINGHAM AL 35202-2465 | 126 | \$17,403.69 | (U) | \$9,222.67 | (U) | CLAIM DOES NOT MATCH BOOKS. REQUESTED INFORMATION TO SUPPORT CLAIMED AMOUNT HAS NOT BEEN PROVIDED BY CLAIMANT. |
| 3 | AMERICAN WICK DRAIN CORP ATTN: DAVIS CARMAN 1209 AIRPORT RD MONROE NC 28110 | 1628 | \$62,465.32 | (U) | \$59,368.00 | (U) | REDUCTION OF \$3,097.32 IS DUE TO CASH DISCOUNT TAKEN ON PAYMENT DATED 3/30/01. |
| 4 | AMERSHAM BIOSCIENCES 800 CENTENNIAL AVE PISCATAWAY NJ 08855-1327 | 1072 | \$10,063.68 | (U) | \$9,587.18 | (U) | REDUCE CLAIM FOR TAX OF \$476.50 CHARGED ON INVOICE 876298 FOR A NON-TAXABLE ITEM. |
| 5 | APPLIED INDUSTRIAL TECH AMERICAN BEARING PO BOX 6925 CLEVELAND OH 44101 | 42 | \$589.05 | (U) | \$563.85 | (U) | REDUCTION OF \$25.20 FOR TAX CHARGED ON NON-TAXABLE ITEM. |
| 6 | ASHLAND INCORPORATED PO BOX 2219 COLLECTION DEPT DS3 COLUMBUS OH 43216 | 15349 | \$40,641.07 | (U) | \$40,505.76 | (U) | REDUCED BY \$135.31 FOR SHORT PAYMENT ON INVOICE 425725 DUE TO DISCREPANCY IN GOODS RECEIVED. |
| 7 | B & C FAB INC 6325 N ORANGE BLOSSOM TRL #126 ORLANDO FL 32810 | 1600 | \$295.97 | (U) | \$117.61 | (U) | CLAIM INCLUDES POST-PETITION INVOICE DATED 4/6/01. |
| 8 | BENTCO PALLET & CRATE LLC PO BOX 750 EASTABOGA AL 36260 | 2657 | \$28,764.08 | (U) | \$26,117.52 | (U) | REDUCED BY \$2,646.56 IN INTEREST CHARGES. |
| 9 | BRADLEY SUPPLY CO PO BOX 29096 CHICAGO IL 60629 | 911 | \$16,652.24 | (U) | \$16,602.94 | (U) | REDUCED FOR TAX CHARGED ON NON-TAXABLE ITEMS. |
| 10 | BROCK & COMPANY INC 77 GREAT VALLEY PKWY MALVERN PA 19355 | 119 | \$11,359.55 | (U) | \$5,216.44 | (U) | FOUR CREDIT INVOICES TOTALING (\$7,205.08), 1 DEBIT INVOICE TOTALING \$871.51 AND A PARTIAL ADJUSTMENT ON 1 INVOICE FOR \$190.47 WERE NOT CLAIMED. |
| 11 | CARDINAL BUILDING MAINTENANCE INC C/O SIERRA CAPITAL 2699 WHITE RD STE 255 IRVINE CA 92614 | 646 | \$2,145.00 | (U) | \$2,125.00 | (U) | DOCUMENTS TO SUPPORT \$20 DIFFERENCE WERE NOT RECEIVED FROM CREDITOR. |
| 12 | CARUCCIO, FRANK OSBORNE & VISCONTI 20 EASTBROOK RD STE 304 DEDHAM MA 02026 | 2728 | \$17,443.00 | (U) | \$750.00 | (U) | MUTUALLY-AGREED SETTLEMENT. |

*Plus, in certain instances, additional contingencies, unliquidated amounts, interest, penalties and/or fees.

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OMNIBUS 4: EXHIBIT D - REDUCE AND ALLOW CLAIMS

| Creditor Name / Address | Claim Number | Total Claim Dollars | Claim Class** | Modified Claim Amount* | Claim Class** | Reason For Modification |
|---|--------------|------------------------|------------------|---------------------------|------------------|--|
| 13 CHROMA COPY C/O SIERRA CAPITAL 2699 WHITE RD STE 255 IRVINE CA 92614 | 647 | \$1,934.31 | (U) | \$1,184.04 | (U) | CLAIMED AMOUNT NOT SUPPORTED BY DOCUMENTATION. SUPPORTING DOCUMENTS AGREE WITH BOOKS. |
| 14 CITY OF MILWAUKEE CITY TREASURER #1353 200 E WELLS ST - ROOM 103 MILWAUKEE WI 53202 | 14727 | \$8,780.22 | (U) | \$7,701.95 | (U) | REDUCED DUE TO INTEREST CHARGE. |
| 15 CLARKE REYNOLDS ELECTRIC CO C/O SIERRA CAPITAL 2699 WHITE RD STE 255 IRVINE CA 92614 | 648 | \$5,319.62 | (U) | \$2,475.89 | (U) | CLAIMED AMOUNT NOT SUPPORTED BY DOCUMENTATION. SUPPORTING DOCUMENTS AGREE WITH BOOKS. |
| 16 COLEMANS PUMPING SERVICE C/O JAMES COLEMAN 190 STURKIE RD WAGENER SC 29164 | 2641 | \$1,100.00 | (U) | \$1,040.00 | (U) | BOOKS REFLECT ONLY TWO OPEN INVOICES TOTALING \$1,040.00. THE SUPPORTING DOCUMENT ATTACHED TO THE CLAIM WAS A SUMMARY WITH NO DETAILS. |
| 17 CORROSION FLUID PRODUCTS CORP 24450 INDOPLEX CIRCLE FARMINGTON HILLS MI 48332 | 376 | \$7,186.94 | (U) | \$7,116.25 | (U) | REDUCED FOR OVERCHARGED TAX OF \$70.69 ON 5 INVOICES. |
| 18 CROMPTON SALES COMPANY INC C/O MARY O NEIL BENSON RD MIDDLEBURY CT 06749 | 2091 | \$49,039.66 | (U) | \$45,059.92 | (U) | REDUCED DUE TO TWO INVOICES THAT WERE DETERMINED TO BE INVALID. |
| 19 DOMNERN SOMGIAT & BOONMA LAW OFFICE LIMI 719 SI PHYA RD BANGKOK 10500 THAILAND | 1802 | \$8,739.25 | (U) | \$5,073.02 | (U) | REDUCED BY \$3,666.23 FOR INVOICE A96/7282 THAT IS NOT GRACE'S LIABILITY. THE INVOICE BELONGS TO BETZ DEARBORN. |
| 20 DONNELLY & DUNCAN INC C/O SIERRA CAPITAL 2699 WHITE RD STE 255 IRVINE CA 92614 | 770 | \$5,329.80 | (U) | \$4,647.30 | (U) | CLAIMED AMOUNT NOT SUPPORTED BY DOCUMENTATION. SUPPORTING DOCUMENTS AGREE WITH BOOKS. |
| 21 DONS DIESEL SERVICE INC PO BOX 2438 HILLSBORO MO 63050 | 2399 | \$1,943.98 | (U) | \$1,577.41 | (U) | REDUCED DUE TO INTEREST CHARGE. |
| 22 DOUGLAS TECHNICAL SERVICES 9 EASTERN LN NEW MILFORD CT 06776 | 1168 | \$2,155.00 | (U) | \$2,055.00 | (U) | AGREED TO PO QUOTE ONLY OF \$2,055.00. |
| 23 EASTERN LIFT TRUCK CO INC PO BOX 307 MAPLE SHADE NJ 08052 | 5303 | \$1,296.72 | (U) | \$315.86 | (U) | REDUCED FOR TWO INVOICES TOTALING \$980.86 NOT SHOWN ON BOOKS AND ACCORDING TO CREDITOR ARE NO LONGER OPEN AR. |
| 24 ENGELHARD CORPORATION ATTN STEPHEN MCINTYRE 101 WOOD AVE 4TH FLR CREDIT ISELIN NJ 08830 | 1576 | \$50,832.60 | (U) | \$34,780.20 | (U) | INVOICES #1493815, #1492320 AND #1489416 EACH FOR \$5,350.80 PAID BY WIRE TRANSFER ON 3/30/01. |

*Plus, in certain instances, additional contingencies, unliquidated amounts, interest, penalties and/or fees.

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|----|--|--------------|-------------------------|------------------|---------------------------|------------------|--|
| 25 | EXXONMOBIL CHEMICAL COMPANY LAW DEPT BANKRUPTCY MATTERS 13501 KATY FREEWAY HOUSTON TX 77079 | 869 | \$71,547.45 | (U) | \$63,059.42 | (U) | REDUCED TO CORRESPOND TO BOOKS. |
| 26 | GAC CHEMICAL CORP 1630 TIMBERWOLF HOLLAND OH 43528 | 595 | \$102,298.90 | (U) | \$100,966.41 | (U) | REDUCED DUE TO PRICING DISCREPANCIES ON FOUR INVOICES. |
| 27 | GULF PACIFIC AMERICA INC MAR-GULF MANAGEMENT INC 7083 HOLLYWOOD BLVD #650 HOLLYWOOD CA 90028 | 1756 | \$207,937.00 | (U) | \$134,772.00 | (U) | FIRE DAMAGE CLAIM CALCULATED BASED ON INSURANCE COMPANY'S CASH VALUE OF IMPROVEMENTS LESS INSURANCE PROCEEDS PAID TO CREDITOR. |
| 28 | HARRIS AUTOMATION SERVICES INC C/O DIANE B HARRIS PO BOX 890472 HOUSTON TX 77289 | 2124 | \$8,084.64 | (U) | \$6,758.90 | (U) | REDUCED FOR INTEREST INCURRED SINCE 3/31/01. |
| 29 | HAYES MECHANICAL INC 2160 N ASHLAND AVE CHICAGO IL 60614 | 2403 | \$18,360.19 | (U) | \$17,225.00 | (U) | REDUCE FOR FINANCE CHARGES TOTALING \$1,135.19. |
| 30 | HINDS CO TAX COLLECTOR C/O NCTC PO BOX 1727 JACKSON MS 39215 | 1747 | \$437.20 | (U) | \$408.69 | (U) | CLAIMED AMOUNT INCLUDES PENALTIES AND FEES. |
| 31 | HOMETOWN NEWS INC DBA THE WOODRUFF NEWS PO BOX 5211 SPARTANBURG SC 29304-5211 | 64 | \$80.60 | (U) | \$40.00 | (U) | CLAIMED AMOUNT NOT SUPPORTED BY DOCUMENTATION. REDUCED TO AMOUNT ON BOOKS. |
| 32 | HUGHES ASSOCIATES INC 3610 COMMERCE DR #817 BALTIMORE MD 21227 | 2296 | \$14,550.00 | (U) | \$4,550.00 | (U) | UNABLE TO VALIDATE INVOICE DATED 3/31/98. NO PROOF THE SERVICES WERE ACTUALLY PERFORMED. |
| 33 | HUGHES SUPPLY INC C/O LUIS D HERNANDEZ LEGAL DEPARTMEN 20 N ORANGE AVE STE 200 ORLANDO FL 32801 | 2071 | \$12,999.73 | (U) | \$12,368.94 | (U) | CLAIM REDUCED BY \$630.79 FOR (A) A PAYMENT OF \$311.71 (CK #3609 DATED 3/23/01) THAT APPEARS ON VENDOR STATEMENT BUT NOT CREDITED ON CLAIM AND (B) INVOICE DATED 10/17/01 FOR \$319.08 THAT APPEARS TO BE AN ADJUSTMENT FOR WHICH IS NOT ON BOOKS. |
| 34 | ICI AMERICAS INC & INDOPCO C/O W STEVEN BRYANT LOCKE LIDDELL & SAPP LLP 600 TRAVIS ST STE 2600 HOUSTON TX 77002-3095 | 13963 | \$367,075.50 | (U) | \$361,075.00 | (U) | THE FIRST QUARTER SCHEDULED INVOICE FOR \$267,763.50 INCLUDED \$6,000 DUE FOR 3RD QUARTER OF 2000. |
| 35 | IMERYS 100 MANSELL CT E SUITE 300 ROSWELL GA 30076 | 3771 | \$72,358.38 | (U) | \$71,123.56 | (U) | ONE CLAIMED INVOICE WAS PAID 7/5/00 AND FOUR OTHERS WERE PAID SHORT DUE TO PRICE DISCREPANCY. |

*Plus, in certain instances, additional contingencies, unliquidated amounts, interest, penalties and/or fees.

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|----|---|--------------|-------------------------|------------------|---------------------------|------------------|--|
| 36 | JAY INDUSTRIAL TEC GROUP INC 555 N WAYNE AVE CINCINNATI OH 45215 | 1055 | \$2,020.05 | (U) | \$1,732.55 | (U) | REDUCED FOR INVOICE 416697 TALLING \$287.50 NOT RECORDED IN BOOKS. VENDOR COULD NOT PROVIDE PROOF OF DELIVERY. |
| 37 | KATTEN MUCHIN ZAVIS ROSENMAN FKA ROSENMA C/O JEFF J FRIEDMAN ESQ 575 MADISON AVE NEW YORK NY 10022 | 15176 | \$58,292.87 | (U) | \$1,153.13 | (U) | GRACE HAS NO LIABILITY FOR BALANCE OF CLAIM. |
| 38 | KONECRANES INC C/O SIERRA CAPITAL 2699 WHITE RD STE 255 IRVINE CA 92614 | 626 | \$5,445.70 | (U) | \$1,212.50 | (U) | UNABLE TO IDENTIFY DISCREPANCY BETWEEN CLAIMED AMOUNT AND TOTAL OF OPEN ITEMS PROVIDED WITH CLAIM. |
| 39 | LOUIS M ZIGMAN LAW CORPORATION 473 S HOLT AVE LOS ANGELES CA 90048 | 3085 | \$2,600.00 | (U) | \$1,300.00 | (U) | CLAIMED INVOICE WAS TO BE SPLIT BETWEEN GRACE AND UNION. |
| 40 | M & M CONTROLS A DIVISION OF AIRECO INC 9 E W AYLESBURY RD TIMONIUM MD 21093 | 1743 | \$9,690.60 | (U) | \$6,589.73 | (U) | REDUCED FOR FINANCE CHARGES TOTALING \$1,485.09 AND RETURNED GOODS TOTALING \$1615.78. |
| 41 | MCJUNKIN CORPORATION ATTN: MICHELE THOMPSON PO BOX 513 CHARLESTON WV 25322 | 355 | \$1,523.64 | (U) | \$1,513.76 | (U) | CLAIM INCLUDES TAX CHARGED ON NON-TAXABLE ITEM. |
| 42 | MID-ATLANTIC INDUSTRIAL C/O SIERRA CAPITAL 2699 WHITE RD STE 255 IRVINE CA 92614 | 629 | \$1,295.91 | (U) | \$1,234.20 | (U) | CLAIM INCLUDES TAX CHARGED ON NON-TAXABLE ITEM. |
| 43 | N E BAYSTATE PRESS C/O SIERRA CAPITAL 2699 WHITE RD STE 255 IRVINE CA 92614 | 631 | \$8,858.35 | (U) | \$8,617.90 | (U) | CLAIMED AMOUNT NOT SUPPORTED BY DOCUMENTATION. SUPPORTING DOCUMENTS AGREE WITH BOOKS. |
| 44 | NETZSCH INCORPORATED 119 PICKERING WAY EXTON PA 19341 | 1551 | \$30,136.00 | (U) | \$29,372.48 | (U) | REDUCED \$763.52 FOR INVOICE 26677 PAID 1/26/01. |
| 45 | NEWARK ELECTRONICS 4801 N RAVENSWOOD AVE CHICAGO IL 60640 | 354 | \$3,162.05 | (U) | \$291.77 | (U) | CREDITOR HAS AGREED TO REDUCED AMOUNT. |
| 46 | NON METALLIC RESOURCES INC PO BOX 81303 MOBILE AL 36689 | 966 | \$18,093.38 | (U) | \$14,472.00 | (U) | CLAIM INCLUDES INTEREST CHARGES TOTALING \$3,621.38. |
| 47 | NSF INTERNATIONAL 789 N DIXBORO RD ANN ARBOR MI 48105 | 1251 | \$1,150.09 | (U) | \$1,116.58 | (U) | CLAIMED AMOUNT INCLUDES FINANCE CHARGES. |
| 48 | NSTAR GAS 800 BOYLSTON ST 17TH FLOOR BOSTON MA 02119 | 196 | \$14,773.55 | (U) | \$7,132.59 | (U) | PARTIAL PAYMENT MADE ON 3/14/01. |

*Plus, in certain instances, additional contingencies, unliquidated amounts, interest, penalties and/or fees.

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|--|--------------|-------------------------|------------------|---------------------------|------------------|---|
| 49 OBRIEN & GERE ENGINEERS INC C/O SIERRA CAPITAL 2699 WHITE RD STE 255 IRVINE CA 92614 | 634 | \$28,140.62 | (U) | \$27,100.78 | (U) | CLAIMED INVOICE 1041486 NOT AUTHORIZED. |
| 50 PARKER HANNIFIN CORPORATION 6035 PARKLAND BLVD CLEVELAND OH 44124 | 132 | \$905.70 | (U) | \$157.95 | (U) | INVOICE 7623048 PAID 3/15/01. |
| 51 PCS IN A PINCH 338 CLUBHOUSE RD HUNT VALLEY MD 21031 | 2318 | \$3,078.39 | (U) | \$2,402.60 | (U) | CLAIMED AMOUNT INCLUDES LATE FEES TOTALING \$146.59. CREDITOR COULD NOT ACCOUNT FOR DISCREPANCY OF \$529.20 ON INVOICE 566044321. |
| 52 PORTER PIPE & SUPPLY CO 303 S ROHLWING RD ADDISON IL 60101 | 1824 | \$1,955.79 | (U) | \$1,911.40 | (U) | ADDITIONAL CLAIMED AMOUNT NOT SUPPORTED BY DOCUMENTATION. |
| 53 PROVIA SOFTWARE INC 5460 CORPORATE GROVE BLVD SE GRAND RAPIDS MI 49512-5500 | 1130 | \$8,363.00 | (U) | \$5,432.00 | (U) | REDUCED BY \$2,931.00 FOR SERVICES CANCELLED EFFECTIVE 3/31/01. |
| 54 R T VANDERBILT COMPANY INC 30 WINFIELD ST NORWALK CT 06855 | 1321 | \$4,826.00 | (U) | \$4,565.50 | (U) | ADDITIONAL CLAIMED AMOUNT NOT SUPPORTED BY DOCUMENTATION. |
| 55 RED CAP MAINTENANCE INC C/O SIERRA CAPITAL 2699 WHITE RD STE 255 IRVINE CA 92614 | 637 | \$4,582.77 | (U) | \$2,204.00 | (U) | ADDITIONAL CLAIMED AMOUNT NOT SUPPORTED BY DOCUMENTATION. |
| 56 SCHENCK ACCURATE INC 746 E MILWAUKEE ST WHITEWATER WI 53190 | 1079 | \$3,069.25 | (U) | \$2,165.00 | (U) | REDUCTION OF \$904.25 MADE FOR TWO INVOICES (737735 - \$683.00 AND 736030 - \$221.25) THAT WERE CANCELLED. |
| 57 SCOTT SPECIALTY GASES ATTN LOIS HAYES 6141 EASTON RD PLUMSTEADVILLE PA 18949 | 1837 | \$5,215.78 | (U) | \$3,532.79 | (U) | REDUCED FOR TWO INVOICES THAT WERE PAID 2/1/00 & 2/8/01. TWO INVOICES SHOWN AS DEBITS THAT SHOULD HAVE BEEN CREDIT MEMOS, AND ONE INVOICE DEEMED TO BE INVALID. |
| 58 SELLERS PROCESS EQUIPMENT CO C/O SIERRA CAPITAL 2699 WHITE RD STE 255 IRVINE CA 92614 | 765 | \$2,106.27 | (U) | \$2,043.85 | (U) | CLAIMED AMOUNT NOT SUPPORTED BY DOCUMENTATION. SUPPORTING DOCUMENTS AGREE WITH BOOKS. |
| 59 SIMPSON GUMPERTZ & HEGER, INC 41 SEYON ST BLDG 1 STE 500 WALTHAM MA 02453 | 882 | \$22,403.26 | (U) | \$12,303.26 | (U) | FOUR CLAIMED INVOICES DETERMINED TO BE INVALID. |
| 60 SOUTH CAROLINA ELECTRIC & GAS COMPANY SCPC C/O SCANA SERVICES 1426 MAIN ST MC 130 COLUMBIA SC 29218 | 1665 | \$70,452.34 | (U) | \$69,444.41 | (U) | ADDITIONAL CLAIMED AMOUNT NOT IN BOOKS. |

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| 61 | SPAULDING AND SLYE CONSTRUCTION LP C/O BRUCE D LEVIN ESQ BERNKOPF GOODMAN & BASEMAN LLP 125 SUMMER STR BOSTON MA 02110 | 203 | \$1,403,017.00 | (U) | \$549,159.00 | (U) | MUTUALLY-AGREED SETTLEMENT. |
| 62 | STANDARD REGISTER COMPANY LILLIAN COMBS .600 ALBANY ST DAYTON OH 45408 | 413 | \$41,811.16 | (U) | \$40,842.09 | (U) | PO #450047035 NO LONGER OPEN. |
| 63 | STATE OF MARYLAND CENTRAL COLLECTION UNI C/O MICHAEL S FRIEDMAN OFFICE OF THE ATTY GEN OF MD - DBM 300 W PRESTON ST RM 407 BALTIMORE MD 21201 | 15174 | \$6,435.00 | (U) | \$5,500.00 | (U) | CLAIMED AMOUNT INCLUDES STATUTORY COLLECTION FEE. |
| 64 | STONE CONTAINER CORPORATION ATTN: CREDIT DEPT PO BO 2276 ALTON IL 62002 | 663 | \$236,621.31 | (U) | \$231,390.19 | (U) | CLAIMANT UNABLE TO PROVIDE SUPPORT FOR UNSCHEDULED CLAIMED INVOICES. |
| 65 | TETRA TECHNOLOGIES INC ATTN: CINDY BOLDT 25025 I45 NORTH STE 600 THE WOODLANDS TX 77380 | 1099 | \$161,590.90 | (U) | \$159,620.53 | (U) | REDUCED FOR REDUCTION IN DELIVERY CHARGES. |
| 66 | TEXAS COMPTROLLER OF PUBLIC ACCOUNTS OFFICE OF THE ATTORNEY GENERAL COLLECTION DIV BANKRUPTCY SECT PO BOX 12548 AUSTIN TX 78711-2548 | 381 | \$652,766.79 | (P) | \$28,584.68 | (P) | BALANCE DUE IS FOR INTEREST DUE UP TO BANKRUPTCY DATE. CHECK 391188 DATED 7/30/03 ISSUED FOR \$87,837.11 TO COVER TAX SETTLEMENT. |
| 67 | THE CINCINNATI GAS & ELECTRIC CO A SUBSIDIARY OF CINERGY CORP 3300 CENTRAL PKWY 2ND FL CINCINNATI OH 45225 | 170 | \$91,456.74 | (U) | \$89,554.35 | (U) | CLAIMED AMOUNT INCLUDES LATE FEES AND FINANCE CHARGES. |
| 68 | THOMAS PUBLISHING CO 5 PENN PLAZA | 513 | \$18,560.37 | (U) | \$18,115.30 | (U) | CLAIMED AMOUNT INCLUDES LATE FEES, PENALTIES AND INTEREST CHARGES. |
| 69 | TOWN OF WINSHAM COLLECTOR OF REVENUE PO BOX 195 WILLIAMANTIC CT 06226-0195 | 904 | \$702.19 | (P) | \$595.08 | (P) | CLAIMED AMOUNT INCLUDES POST-PETITION INTEREST CHARGES. |
| 70 | US FILTER CORP 10 TECHNOLOGY DRIVE LOWELL MA 01851 | 120 | \$23,442.64 | (U) | \$15,656.96 | (U) | REDUCED FOR INVOICE PAID TO ANOTHER VENDOR. ADDITIONAL CLAIMED AMOUNT NOT SUPPORTED BY DOCUMENTATION. |
| 71 | W K MERRIMAN INC 7038 RIVER RD PITTSBURGH PA 15225 | 2045 | \$2,548.80 | (U) | \$2,052.58 | (U) | REDUCED DUE TO PRICE DISCREPANCY. |
| 72 | WALTER G COALE INC PO BOX 39 CHURCHVILLE MD 21028 | 1210 | \$1,995.04 | (U) | \$1,750.00 | (U) | CLAIMED AMOUNT INCLUDES POST-PETITION FINANCE CHARGES. |
| 73 | WELDING SERVICES INC ATTN: DOUGLAS R THOMPSON 1872-C INDEPENDENCE SQUARE DUNWOODY GA 30338 | 1753 | \$108,820.00 | (U) | \$350.00 | (U) | ADDITIONAL CHARGES NOT AUTHORIZED. |

*Plus, in certain instances, additional contingencies, unliquidated amounts, interest, penalties and/or fees.

**** (A) - Administrative**
(P) - Priority

(S) - Secured
(U) - Unsecured

In re: W.R. GRACE & CO., et al
OMNIBUS 4: EXHIBIT D - REDUCE AND ALLOW CLAIMS

| | Creditor Name / Address | Claim Number | Total Claim Dollars* | Claim Class** | Modified Claim Amount* | Claim Class** | Reason For Modification |
|----------------|--|--------------|-------------------------|------------------|---------------------------|------------------|--|
| 74 | WELD-RITE SERVICE INC ATTN: JOEL A STEIN 6 W HUBBARD ST 8TH FL CHICAGO IL 60610 | 1813 | \$77,187.50 | (U) | \$71,333.50 | (U) | CLAIMED AMOUNT INCLUDES DUPLICATE INVOICES. |
| 75 | WESCO DISTRIBUTION INC C/O JULIE QUAGLIANO ESQ 3243 P ST NW WASHINGTON DC 20007 | 360 | \$32,161.18 | (U) | \$31,598.08 | (U) | CLAIMED AMOUNT INCLUDES TAX AND FINANCE CHARGES. |
| 76 | WESTSIDE BUILDING MATERIAL CORP ATTN: JOE BOWERBANK PO BOX 711 ANAHEIM CA 92815 | 1134 | \$3,374.00 | (U) | \$2,836.52 | (U) | CLAIMED AMOUNT INCLUDES TAX CHARGED ON NON-TAXABLE ITEM. ADDITIONAL CLAIMED AMOUNT NOT SUPPORTED BY DOCUMENTATION. |
| totals: | | | \$653,468.98 | (P) | \$29,179.76 | (P) | |
| | | | \$3,754,270.07 | (U) | \$2,486,207.05 | (U) | |

*Plus, in certain instances, additional contingencies, unliquidated amounts, interest, penalties and/or fees.

**** (A) - Administrative**
(P) - Priority

(S) - Secured
(U) - Unsecured

Exhibit E

All responses are to be served upon: Rachel R. Schulman, Kirkland & Ellis LLP 200 East Randolph Drive, Chicago, Illinois 60601 and David W. Carickhoff, Jr. Pachulski, Stang, Ziehl, Young, Jones & Weintraub, P.C. 919 North Market Street 16th Floor, P.O. Box 8705, Wilmington, Delaware 19899-8705 (Courier 19801)

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:) Chapter 11
)
W. R. GRACE & CO., et al.,¹)
)
Debtors.) Case No. 01-01139 (JKF)
)
) (Jointly Administered)

Hearing Date: June 21, 2004 at 12:00 p.m.
Responses Due: June 4, 2004 at 4:00 p.m.



WILSON-TEXAS MILL SUPPLY
PO BOX 1492
HOUSTON TX 77251-1492

02104488512256

Basis For Objection:

INSUFFICIENT DOCUMENTATION

Reason for Proposed Disallowance:

UNABLE TO DETERMINE BASIS FOR CLAIM DUE TO INSUFFICIENT DOCUMENTATION.

Claim Data

| Case | Claim Number | Claim Date | Total Claim Dollars* | Claim Class** |
|----------|--------------|------------|-------------------------|------------------|
| 01-01139 | 1803 | 8/15/2002 | \$0.00 | (U) |

OMNIBUS 4: EXHIBIT E - SAMPLE NOTICE

NOTICE OF FILING

DEBTORS' FOURTH OMNIBUS OBJECTION TO CLAIMS (SUBSTANTIVE)

PLEASE TAKE NOTICE that on or about May 5, 2004, the above-captioned debtors and debtors in possession (the "Debtors") filed the Debtors' Fourth Omnibus Objection to Claims (Substantive) (the "Fourth Omnibus Objection") with the United States Bankruptcy Court for the District of Delaware.

¹ The Debtors consist of the following 62 entities: W.R. Grace & Co. (f/k/a Grace Specialty Chemicals, Inc.), W.R. Grace & Co.-Conn., A-1 Bit & Tool Co., Inc., Alewife Boston Ltd., Alewife Land Corporation, Amicon, Inc., CB Biomedical, Inc. (f/k/a Circe Biomedical, Inc.), CCHP, Inc., Coalgrace, Inc., Coalgrace II, Inc., Creative Food 'N Fun Company, Darex Puerto Rico, Inc., Del Taco Restaurants, Inc., Dewey and Almy, LLC (f/k/a Dewey and Almy Company), Ecarg, Inc., Five Alewife Boston Ltd., G C Limited Partners I, Inc. (f/k/a Grace Cocoa Limited Partners I, Inc.), G C Management, Inc. (f/k/a Grace Cocoa Management, Inc.), GEC Management Corporation, GN Holdings, Inc., GPC Thomasville Corp., Gloucester New Communities Company, Inc., Grace A-B Inc., Grace A-B II Inc., Grace Chemical Company of Cuba, Grace Culinary Systems, Inc., Grace Drilling Company, Grace Energy Corporation, Grace Environmental, Inc., Grace Europe, Inc., Grace H-G Inc., Grace H-G II Inc., Grace Hotel Services Corporation, Grace International Holdings, Inc. (f/k/a Dearborn International Holdings, Inc.), Grace Offshore Company, Grace PAR Corporation, Grace Petroleum Libya Incorporated, Grace Tarpon Investors, Inc., Grace Ventures Corp., Grace Washington, Inc., W.R. Grace Capital Corporation, W.R. Grace Land Corporation, Gracoal, Inc., Gracoal II, Inc., Guanica-Caribe Land Development Corporation, Hanover Square Corporation, Homco International, Inc., Kootenai Development Company, L B Realty, Inc., Litigation Management, Inc. (f/k/a GHSC Holding, Inc., Grace JVH, Inc., Asbestos Management, Inc.), Monolith Enterprises, Incorporated, Monroe Street, Inc., MRA Holdings Corp. (f/k/a Nestor-BNA Holdings Corporation), MRA Intermedco, Inc. (f/k/a Nestor-BNA, Inc.), MRA Staffing Systems, Inc. (f/k/a British Nursing Association, Inc.), Remedium Group, Inc. (f/k/a Environmental Liability Management, Inc.), E&C Liquidating Corp., Emerson & Cuming, Inc.), Southern Oil, Resin & Fiberglass, Inc., Water Street Corporation, Axial Basin Ranch Company, CC Partners (f/k/a Cross Country Staffing), Hayden-Gulch West Coal Company, H-G Coal Company.

*Plus, in certain instances, additional contingencies, unliquidated amounts, interest, penalties and/or fees.

**** (A) - Administrative
(P) - Priority**

**(S) - Secured
(U) - Unsecured**

The classification of the claims set forth herein is the classification asserted on the filed proof of claim. The Debtors include such classification for the purpose of identifying the claim to which the objection applies. The inclusion of the classification shall not constitute an acknowledgement by the Debtors that such classification is correct or appropriate.

PLEASE TAKE FURTHER NOTICE that the following parties will receive a copy of the Fourth Omnibus Objection (with all exhibits): (i) the U.S. Trustee and (ii) the Core Group as defined in the current Case Management Procedures and (iii) the 2002 List. In addition, the Debtors' claims consultant, Bankruptcy Management Corporation ("BMC"), will serve a copy of the Fourth Omnibus Objection and a customized Notice summarizing claim detail exactly as reflected in the Exhibit on which such creditor is listed upon those creditors that have filed claims that are affected by the Fourth Omnibus Objection in lieu of serving all Exhibits. Any party may obtain a copy of the Fourth Omnibus Objection with all Exhibits or a copy of the Debtors' Declaration in Support of the Objection by requesting the same from BMC at (888) 909-0100 or by going onto the BMC website at <http://www.bmccorp.net/wrgrace>.

PLEASE TAKE FURTHER NOTICE that

1. A hearing on the Fourth Omnibus Objection will be held before the Honorable Judith K. Fitzgerald, United States Bankruptcy Court, 824 Market Street, Wilmington, Delaware on **June 21, 2004 at 12:00 p.m.** (the "Claims Hearing").

2. Any party wishing to oppose the relief requested in the Fourth Omnibus Objection must file a written response with the Clerk of the U.S. Bankruptcy Court, 824 Market Street, Wilmington, Delaware 19801, and serve a copy of the response upon Kirkland & Ellis LLP, Attn: Rachel R. Schulman, 200 East Randolph Drive, Suite 6500, Chicago, Illinois 60601, and upon Pachulski, Stang, Ziehl, Young, Jones & Weintraub P.C., Attn: David W. Carickhoff, Jr., 919 N. Market Street, 16th Floor, P.O. Box 8705, Wilmington, Delaware 19899-8705 (Courier 19801), so as to be received on or before **June 4, 2004 at 4:00 p.m. (Eastern Time)**. Only those responses timely filed with the Court and received by the Debtors' counsel will be considered by the Court.

3. If no response is filed, served and received by June 4, 2004, at 4:00 p.m. (Eastern Time) the Court will be requested to enter an order, similar to the attached form of proposed order disallowing, expunging, and/or reclassifying the Claim(s) as requested in the Fourth Omnibus Objection.

4. Any response should contain the following:

- (i) a caption setting forth the name of the Court, the name of the Debtors, the case number and the title of the Objection to which the response is directed;
- (ii) the name and contact information (including daytime telephone number) of the claimant and a description of the basis for the amount of the claim;
- (iii) the claim number(s) of the claim objection(s) to which the response is directed;
- (iv) the specific factual basis and supporting legal argument upon which the party will rely in opposing the Fourth Omnibus Objection; and
- (v) any supporting documentation, to the extent it was not included with the proof of claim previously filed with the Clerk or Claims Agent, upon which the party will rely to support the basis for and amounts asserted in the proof of claim.

5. If you file a response to the Fourth Omnibus Objection, you should be prepared to argue that response at the Claims Hearing unless you reach an agreement with the Debtors' counsel to continue or resolve your matter.

6. You need not respond to the Fourth Omnibus Objection or appear at the Claims Hearing if you do not object to the relief requested in the Fourth Omnibus Objection. If you do not timely file and serve a response to the Fourth Omnibus Objection, the relief requested in the Fourth Omnibus Objection may be granted without further notice to you. Failure to timely file a response to the Fourth Omnibus Objection shall be deemed (i) waiver of your right to respond to the Fourth Omnibus Objection and (ii) your consent to the relief requested in the Fourth Omnibus Objection respecting your Claim.

7. The Debtors reserve the right to file and serve a reply to a claimant's Response. **If you have any questions regarding your claim(s) you should contact Bankruptcy Management Corporation at (888) 909-0100. If you have any questions regarding the Fourth Omnibus Objection, please call Kirkland & Ellis LLP at (312) 861-2441.**

Wilmington, Delaware

Dated: May 5, 2004

Respectfully submitted,

KIRKLAND & ELLIS LLP
James H.M. Sprayregen, P.C.
James W. Kapp III
Janet S. Baer
200 East Randolph Drive
Chicago, IL 60601-6636
(312) 861-2000 (telephone)
(312) 861-2200 (facsimile)

and PACHULSKI, STANG, ZIEHL, YOUNG,
JONES & WEINTRAUB P.C.

/s/
Laura Davis Jones (Bar No. 2436)
David W. Carickhoff, Jr. (Bar No. 3715)
919 N. Market Street, 16th Floor
P.O. Box 8705
Wilmington, Delaware 19899-8705 (Courier 19801)
(302) 652-4100 (telephone)
(302) 652-4400 (facsimile)

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:) Chapter 11
)
W. R. GRACE & CO., et al.,¹) Case No. 01-01139 (JKF)
) (Jointly Administered)
Debtors.)
Re: Docket No. ____ and
5/24/04 Agenda Item No. ____

**ORDER GRANTING THE RELIEF SOUGHT IN DEBTORS'
FOURTH OMNIBUS OBJECTION TO CLAIMS (SUBSTANTIVE)**

Upon the Fourth Omnibus Objection (the "Fourth Omnibus Objection")² filed by the above captioned debtors and debtors in possession (the "Debtors"), seeking entry of an order expunging and disallowing certain Claims; and no previous application having been made; and upon consideration of the Fourth Omnibus Objection and all responses thereto; and due and proper notice of the Fourth Omnibus Objection having been given, it is hereby

ORDERED that, except as hereinafter stated, the relief sought in the Fourth Omnibus Objection is granted to the extent not inconsistent with the language herein, with the Orders

¹ The Debtors consist of the following 62 entities: W. R. Grace & Co. (f/k/a Grace Specialty Chemicals, Inc.), W. R. Grace & Co. Conn., A-1 Bit & Tool Co., Inc., Alewife Boston Ltd., Alewife Land Corporation, Amicon, Inc., CB Biomedical, Inc. (f/k/a Circe Biomedical, Inc.), CCHP, Inc., Coalgrace, Inc., Coalgrace II, Inc., Creative Food 'N Fun Company, Darex Puerto Rico, Inc., Del Taco Restaurants, Inc., Dewey and Almy, LLC (f/k/a Dewey and Almy Company), Ecarg, Inc., Five Alewife Boston Ltd., GC Limited Partners I, Inc., (f/k/a Grace Cocoa Limited Partners I, Inc.), GC Management, Inc. (f/k/a Grace Cocoa Management, Inc.), GEC Management Corporation, GN Holdings, Inc. GPC Thomasville Corp., Gloucester New Communities Company, Inc., Grace A-B Inc., Grace A-B II Inc., Grace Chemical Company of Cuba, Grace Culinary Systems, Inc., Grace Drilling Company, Grace Energy Corporation, Grace Environmental, Inc., Grace Europe, Inc., Grace H-G Inc., Grace H-G II Inc., Grace Hotel Services Corporation, Grace International Holdings, Inc. (f/k/a Dearborn International Holdings, Inc.), Grace Offshore Company, Grace PAR Corporation, Grace Petroleum Libya Incorporated, Grace Tarpon Investors, Inc., Grace Ventures Corp., Grace Washington, Inc., W. R. Grace Capital Corporation., W. R. Grace Land Corporation, Gracoal, Inc., Gracoal II, Inc., Guanica-Caribe Land Development Corporation, Hanover Square Corporation, Homco International, Inc., Kootenai Development Company, L B Realty, Inc., Litigation Management, Inc. (f/k/a GHSC Holding, Inc., Grace JVH, Inc., Asbestos Management, Inc.), Monolith Enterprises, Incorporated, Monroe Street, Inc., MRA Holdings Corp. (f/k/a Nestor-BNA Holdings Corporation), MRA Intermedco, Inc. (f/k/a Nestor-BNA, Inc.), MRA Staffing Systems, Inc. (f/k/a British Nursing Association, Inc.), Remedium Group, Inc. (f/k/a Environmental Liability Management, Inc., E&C Liquidating Corp., Emerson & Cuming, Inc.), Southern Oil, Resin & Fiberglass, Inc., Water Street Corporation, Axial Basin Ranch Company, CC Partners (f/k/a Cross Country Staffing), Hayden-Gulch West Coal Company, H-G Coal Company.

² Capitalized terms used but not defined herein are as defined in the Fourth Omnibus Objection.

previously entered with respect to the Fourth Omnibus Objection, and with the Exhibits attached hereto;³ and it is further

ORDERED that, to the extent that the relief granted in this Order differs from the relief granted with respect to the Fourth Omnibus Objection by the Orders previously entered with respect to Fourth Omnibus Objection, this Order shall control; and it is further

ORDERED that the Objection to each of the Claims listed on Exhibits A to this Order is sustained and each of the claims are expunged and disallowed for all purposes and it is further

ORDERED that the Objection to each of the Claims listed on Exhibit B to this Order is sustained and each of the claims are expunged and disallowed for all purposes; and it is further

ORDERED that the Objection to each Claim listed on Exhibit C to this Order is sustained, and each of the claims are expunged and disallowed for all purposes; and it is further

ORDERED that the Objection to each Claim listed on Exhibit D to this Order is sustained, and the claims are expunged and disallowed for all purposes; and it is further

ORDERED that the rights of the Debtors to object to any claim listed on any exhibit to this Order for any reason are expressly preserved, except as provided for herein; and it is further

ORDERED that, pursuant to Rule 54(b) of the Federal Rules of Civil Procedure, made applicable in the contested matter by Rules 7054 and 9014 of the Federal Rules of Bankruptcy Procedure, the Court hereby directs entry of a final judgment with respect to the claims objections as to which relief is entered by this Order, the Court having determined that there is no just reason for delay in the entry of judgment on these matters; and it is further

³ To the extent that any claim that is the subject of the Fourth Omnibus Objection has been or is otherwise addressed by an approved stipulation between the Debtors and the claimant, that stipulation shall control the disposition of that claim.

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from the implementation of this Order.

Dated: June ____, 2004

Honorable Judith K. Fitzgerald
United States Bankruptcy Judge

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

| | | |
|---|---|-------------------------|
| In re: |) | Chapter 11 |
| |) | |
| W. R. GRACE & CO., <u>et al.</u> , ¹ |) | Case No. 01-01139 (JKF) |
| |) | |
| Debtors. |) | Jointly Administered |

**DECLARATION OF DAVID B. SIEGEL IN SUPPORT OF
DEBTORS' FOURTH OMNIBUS OBJECTION TO CLAIMS (SUBSTANTIVE)**

I, David B. Siegel, hereby declare that the following is true to the best of my knowledge, information and belief:

1. I am the Senior Vice President and General Counsel of W.R. Grace & Co., which has offices located at 7500 Grace Drive, Columbia, Maryland 21044. I submit this declaration (the "Declaration") in support of the Fourth Omnibus Objection (the "Fourth Omnibus Objection").

2. I am responsible for overseeing the claims review and objection process in these cases. In that capacity, I have reviewed the Fourth Omnibus Objection and am, directly or through the Debtors' personnel, attorneys and Bankruptcy Management Corporation, the

¹ The Debtors consist of the following 62 entities: W. R. Grace & Co. (f/k/a Grace Specialty Chemicals, Inc.), W. R. Grace & Co.-Conn., A-1 Bit & Tool Co., Inc., Alewife Boston Ltd., Alewife Land Corporation, Amicon, Inc., CB Biomedical, Inc. (f/k/a Circe Biomedical, Inc.), CCHP, Inc., Coalgrace, Inc., Coalgrace II, Inc., Creative Food 'N Fun Company, Darex Puerto Rico, Inc., Del Taco Restaurants, Inc., Dewey and Almy, LLC (f/k/a Dewey and Almy Company), Ecarg, Inc., Five Alewife Boston Ltd., G C Limited Partners I, Inc. (f/k/a Grace Cocoa Limited Partners I, Inc.), G C Management, Inc. (f/k/a Grace Cocoa Management, Inc.), GEC Management Corporation, GN Holdings, Inc., GPC Thomasville Corp., Gloucester New Communities Company, Inc., Grace A-B Inc., Grace A-B II Inc., Grace Chemical Company of Cuba, Grace Culinary Systems, Inc., Grace Drilling Company, Grace Energy Corporation, Grace Environmental, Inc., Grace Europe, Inc., Grace H-G Inc., Grace H-G II Inc., Grace Hotel Services Corporation, Grace International Holdings, Inc. (f/k/a Dearborn International Holdings, Inc.), Grace Offshore Company, Grace PAR Corporation, Grace Petroleum Libya Incorporated, Grace Tarpon Investors, Inc., Grace Ventures Corp., Grace Washington, Inc., W. R. Grace Capital Corporation, W. R. Grace Land Corporation, Gracoal, Inc., Gracoal II, Inc., Guanica-Caribe Land Development Corporation, Hanover Square Corporation, Homco International, Inc., Kootenai Development Company, L B Realty, Inc., Litigation Management, Inc. (f/k/a GHSC Holding, Inc., Grace JVH, Inc., Asbestos Management, Inc.), Monolith Enterprises, Incorporated, Monroe Street, Inc., MRA Holdings Corp. (f/k/a Nestor-BNA Holdings Corporation), MRA Intermedco, Inc. (f/k/a Nestor-BNA, Inc.), MRA Staffing Systems, Inc. (f/k/a British Nursing Association, Inc.), Remedium Group, Inc. (f/k/a Environmental Liability Management, Inc., E&C Liquidating Corp., Emerson & Cuming, Inc.), Southern Oil, Resin & Fiberglass, Inc., Water Street Corporation, Axial Basin Ranch Company, CC Partners (f/k/a Cross Country Staffing), Hayden-Gulch West Coal Company, H-G Coal Company.

Debtors' claims consultant, familiar with the information contained therein and in the exhibits annexed thereto.

3. Upon information and belief, the Debtors maintain books and records (the "Books and Records") that reflect, among other things, the Debtors' liabilities and respective amounts owed to their creditors.

4. To date, more than 15,000 Proofs of Claim have been filed against the Debtors in these cases by holders of claims (the "Claimants").

5. Under my supervision, considerable resources and time have been expended to ensure a high level of diligence in reviewing and reconciling the proofs of claim filed in these cases. These claims were carefully reviewed and analyzed by appropriate personnel, and in some cases, the Debtors' professional advisors, resulting in the identification of objectionable claims, which are the subject of the Fourth Omnibus Objection. Based on these efforts, the Debtors have determined that the Disputed Claims should be reclassified, reduced, or disallowed and expunged as indicated in the Fourth Omnibus Objection.

The Paid Pre-Petition Claims

6. To the best of my knowledge and belief, I have determined that the claims against the Debtors listed on Exhibit A of the Fourth Omnibus Objection were paid in full by the Debtors prior to the date of the filing of the Chapter 11 Cases and are not enforceable against the Debtors or their property under any agreement or applicable law.

The Reclassify and Allow Claims

7. To the best of my knowledge and belief, I have determined that the claims against the Debtors listed on Exhibit B of the Fourth Omnibus Objection have no basis for priority or secured status and should be reclassified as general unsecured claims.

The Reclassify, Reduce and Allow Claims

8. To the best of my knowledge and belief, I have determined that the claims against the Debtors listed on Exhibit C of the Fourth Omnibus Objection are filed in the wrong classification and for amounts that differ from the amounts reflected on the Debtors' Books and Records.

The Reduce and Allow Claims

9. To the best of my knowledge and belief, I have determined that the claims against the Debtors listed on Exhibit D of the Fourth Omnibus Objection are filed for amounts that differ from the amounts reflected on the Debtors' Books and Records.

The information contained in this Declaration is true and correct to the best of my knowledge and belief.

May 4, 2004



David B. Siegel
Senior Vice President,
General Counsel and
Chief Restructuring Officer

Subscribed and sworn to before me
this ___ day of May, 2004.

NOTARY PUBLIC, State of _____
My Commission Expires: __/__/__

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

| | | |
|---|---|------------------------|
| In re: |) | Chapter 11 |
| |) | |
| W. R. GRACE & CO., <u>et al.</u> , ¹ |) | Case No. 01-1139 (JKF) |
| |) | Jointly Administered |
| Debtors. |) | |

AFFIDAVIT OF SERVICE

| | |
|----------------------|-----|
| STATE OF DELAWARE |) |
| |)SS |
| COUNTY OF NEW CASTLE |) |

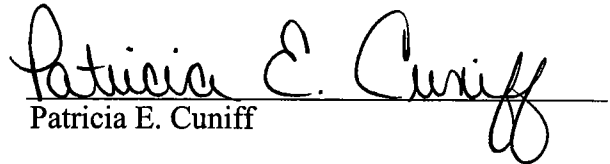
Patricia E. Cuniff, being duly sworn according to law, deposes and says that she is employed by the law firm of Pachulski, Stang, Ziehl, Young, Jones & Weintraub P.C., co-counsel for the Debtors, in the above-captioned action, and that on the 5th day of May, 2004 she caused a copy of the following document(s) to be served upon the attached service list(s) in the manner indicated:

**1. NOTICE OF FILING OF DEBTORS' FOURTH OMNIBUS
OBJECTION TO CLAIMS (SUBSTANTIVE);**

¹ The Debtors consist of the following 62 entities: W. R. Grace & Co. (f/k/a Grace Specialty Chemicals, Inc.), W. R. Grace & Co.-Conn., A-1 Bit & Tool Co., Inc., Alewife Boston Ltd., Alewife Land Corporation, Amicon, Inc., CB Biomedical, Inc. (f/k/a Circe Biomedical, Inc.), CCHP, Inc., Coalgrace, Inc., Coalgrace II, Inc., Creative Food 'N Fun Company, Darex Puerto Rico, Inc., Del Taco Restaurants, Inc., Dewey and Almy, LLC (f/k/a Dewey and Almy Company), Ecarg, Inc., Five Alewife Boston Ltd., G C Limited Partners I, Inc. (f/k/a Grace Cocoa Limited Partners I, Inc.), G C Management, Inc. (f/k/a Grace Cocoa Management, Inc.), GEC Management Corporation, GN Holdings, Inc., GPC Thomasville Corp., Gloucester New Communities Company, Inc., Grace A-B Inc., Grace A-B II Inc., Grace Chemical Company of Cuba, Grace Culinary Systems, Inc., Grace Drilling Company, Grace Energy Corporation, Grace Environmental, Inc., Grace Europe, Inc., Grace H-G Inc., Grace H-G II Inc., Grace Hotel Services Corporation, Grace International Holdings, Inc. (f/k/a Dearborn International Holdings, Inc.), Grace Offshore Company, Grace PAR Corporation, Grace Petroleum Libya Incorporated, Grace Tarpon Investors, Inc., Grace Ventures Corp., Grace Washington, Inc., W. R. Grace Capital Corporation, W. R. Grace Land Corporation, Gracoal, Inc., Gracoal II, Inc., Guanica-Caribe Land Development Corporation, Hanover Square Corporation, Homco International, Inc., Kootenai Development Company, L B Realty, Inc., Litigation Management, Inc. (f/k/a GHSC Holding, Inc., Grace JVH, Inc., Asbestos Management, Inc.), Monolith Enterprises, Incorporated, Monroe Street, Inc., MRA Holdings Corp. (f/k/a Nestor-BNA Holdings Corporation), MRA Intermedco, Inc. (f/k/a Nestor-BNA, Inc.), MRA Staffing Systems, Inc. (f/k/a British Nursing Association, Inc.), Remedium Group, Inc. (f/k/a Environmental Liability Management, Inc., E&C Liquidating Corp., Emerson & Cuming, Inc.), Southern Oil, Resin & Fiberglass, Inc., Water Street Corporation, Axial Basin Ranch Company, CC Partners (f/k/a Cross Country Staffing), Hayden-Gulch West Coal Company, H-G Coal Company.

2. **DEBTORS' FOURTH OMNIBUS OBJECTION TO CLAIMS (SUBSTANTIVE);**
3. **[PROPOSED] ORDER GRANTING THE RELIEF SOUGHT IN DEBTORS' FOURTH OMNIBUS OBJECTION TO CLAIMS (SUBSTANTIVE); AND**
4. **DECLARATION OF DAVID B. SIEGEL IN SUPPORT OF DEBTORS' FOURTH OMNIBUS OBJECTION TO CLAIMS (SUBSTANTIVE).**

Dated: May 5, 2004


Patricia E. Cuniff

Sworn to and subscribed before
me this 5th day of May, 2004


Notary Public

My Commission Expires: 3-11-2006

TIMOTHY M. O'BRIEN
Notary Public - Delaware
My Comm. Expires Mar. 11, 2006

W. R. Grace 2002 Service List

Case No. 01-1139 (JKF)

Doc. No. 22588

031– Hand Delivery

208 – First Class Mail

(Counsel to Debtors and Debtors in Possession)

Laura Davis Jones, Esquire

Scotta McFarland, Esquire

Pachulski, Stang, Ziehl, Young Jones & Weintraub

919 North Market Street, 16th Floor

P.O. Box 8705

Wilmington, DE 19899-8705

Hand Delivery

(Copy Service)

Parcels, Inc.

Vito I. DiMaio

10th & King Streets

Wilmington, DE 19801

Hand Delivery

(Local Counsel to DIP Lender)

Steven M. Yoder, Esquire

The Bayard Firm

222 Delaware Avenue, Suite 900

P.O. Box 25130

Wilmington, DE 19899

Hand Delivery

(Local Counsel to Asbestos Claimants)

Marla Eskin, Esquire

Mark Hurford, Esquire

Campbell & Levine, LLC

800 N. King Street

#301

Wilmington, DE 19801-3549

Hand Delivery

)

William H. Sudell, Jr., Esquire

Eric D. Schwartz, Esquire

Morris, Nichols Arsht & Tunnell

1201 N. Market Street

P.O. Box 1347

Wilmington, DE 19899

Hand Delivery

(Counsel to Travelers Casualty and Surety Company)

Robert J. Dehney

Michael G. Busenkell

Morris, Nichols Arsht & Tunnell

1201 N. Market Street

P.O. Box 1347

Wilmington, DE 19899

Hand Delivery

(Counsel to The Chase Manhattan Bank)

Mark D. Collins, Esquire

Deborah E. Spivack, Esquire

Richards, Layton & Finger, P.A.

One Rodney Square

P.O. Box 551

Wilmington, DE 19899

Hand Delivery

)

Jeffrey C. Wisler, Esquire

Michelle McMahon, Esquire

Connolly Bove Lodge & Hutz LLP

1220 Market Street, 10th Floor

Wilmington, DE 19899

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